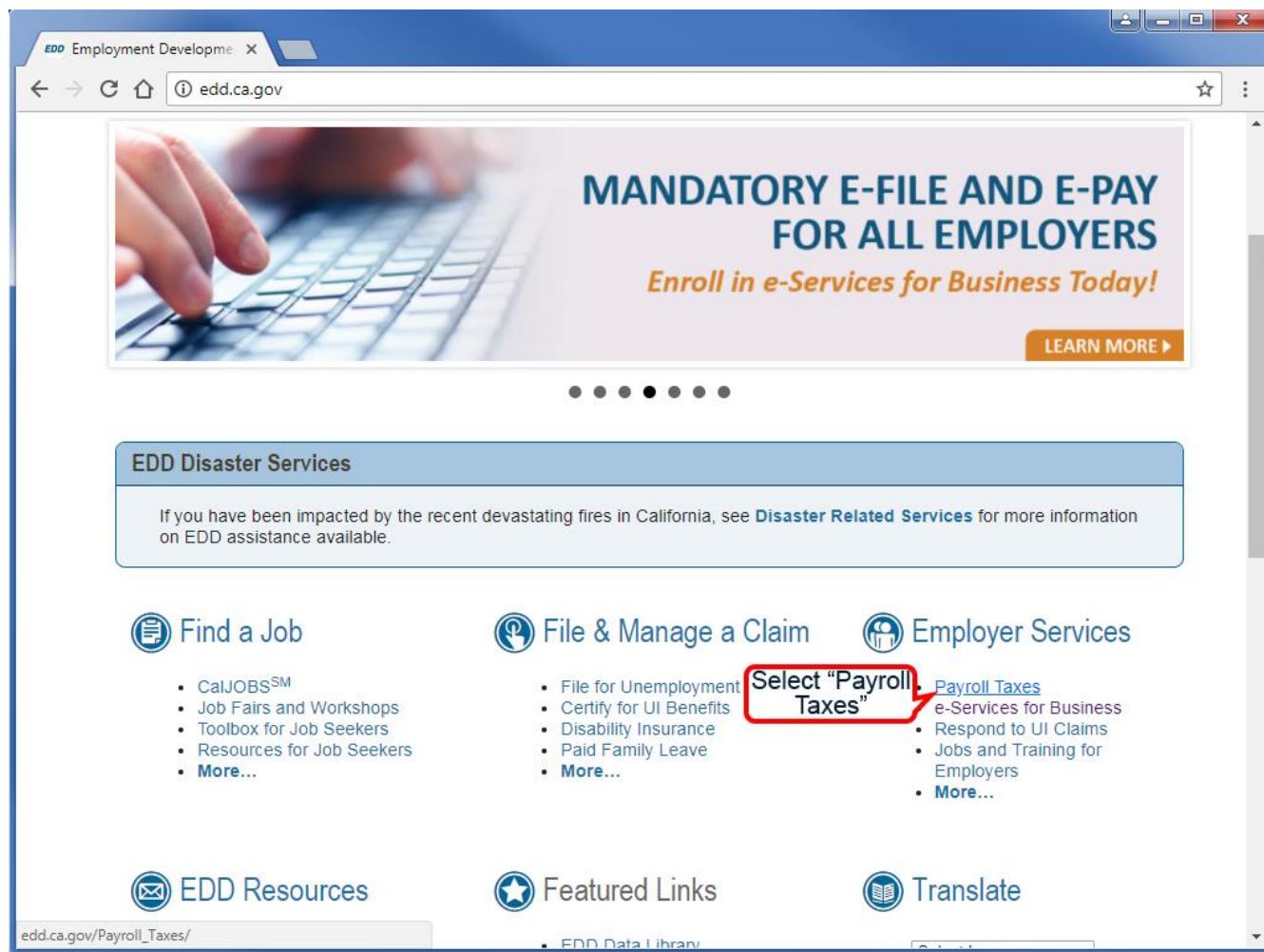

I Want to Register for a California Employer Payroll Tax Account Number

Slide notes

This tutorial was developed by the California Employment Development Department (EDD) to assist you with navigating through e-Services for Business.

This tutorial will show you how to register and obtain an employer payroll tax account number. It is important to note that before you can use e-Services for Business to register, you must obtain a username and password. If you would like to learn how to enroll for a username and password refer to the tutorial "I Want to Enroll for a Username and Password to Use Employer Services Online."



Slide notes

Welcome to the Employment Development Department home page. Notice the “Payroll Taxes” and “e-Services for Business” links in the Employer Services column. Select “Payroll Taxes” to start the registration process. Once you have registered and are using e-Services for Business to manage your employer payroll tax account, you can use the “e-Services for Business” link directly.

PLEASE NOTE: In order to use the online registration application, you must first enroll for a username and password.

EDD Payroll Taxes

edd.ca.gov/Payroll_Taxes/

About EDD Find a Job File & Manage a Claim Employer Services EDD News

Payroll Taxes

Important Information

State Law: Electronic File and Pay Requirement

As of January 1, 2018, all employers are required to **electronically** submit employment tax returns, wage reports, and payroll tax deposits to the Employment Development Department. You can use [e-Services for Business](#) to comply with this mandate.

For more information, visit [E-file](#) and [E-pay Mandate for Employers](#).

Whether you are starting a new business, an existing employer, or a household employer, our goal is to help you find the resources and information that you need to succeed. For the latest news, visit [Payroll Tax News](#), the [California Employer Newsletter](#), and subscribe to EDD's e-mail subscription services. Our business is your success.

e-Services for Business

- Enroll or Login
- e-Services for Business
- Frequently Asked Questions
- Tutorials
- [More...](#)

Getting Started

Select "Register as an Employer"

- What Are State Payroll Taxes?
- [Register as an Employer](#)
- Required Filings and Due Dates
- Payroll Tax Seminars
- [More...](#)

Running Your Business

- File and Pay Options
- Rates and Withholding
- Changes to Your Business
- Federal Unemployment Tax Act (FUTA)
- [More...](#)

General Information

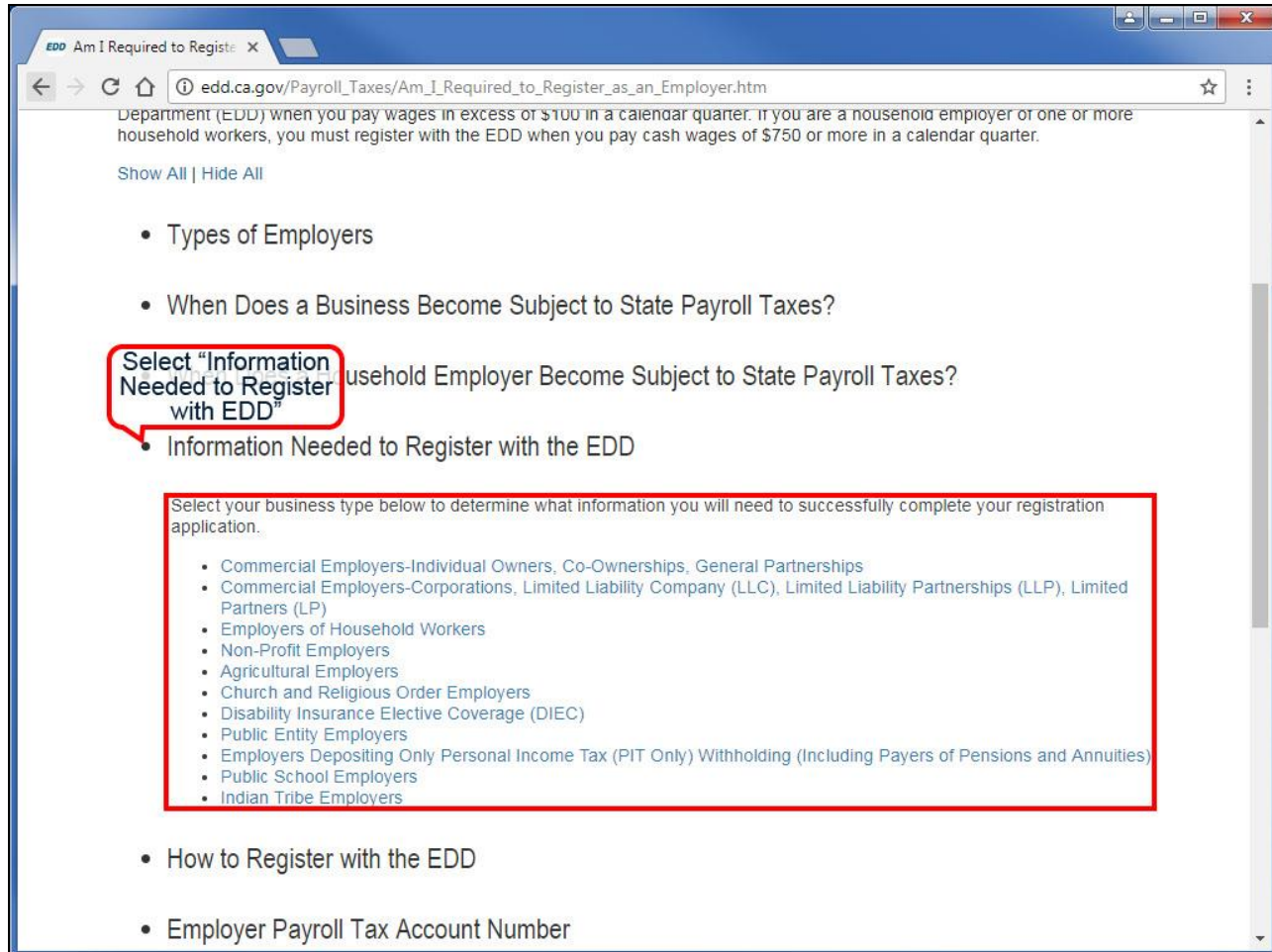
Tax Practitioners

Report Fraud

edd.ca.gov/Payroll_Taxes/Am_I_Required_to_Register_as_an_Employer.htm

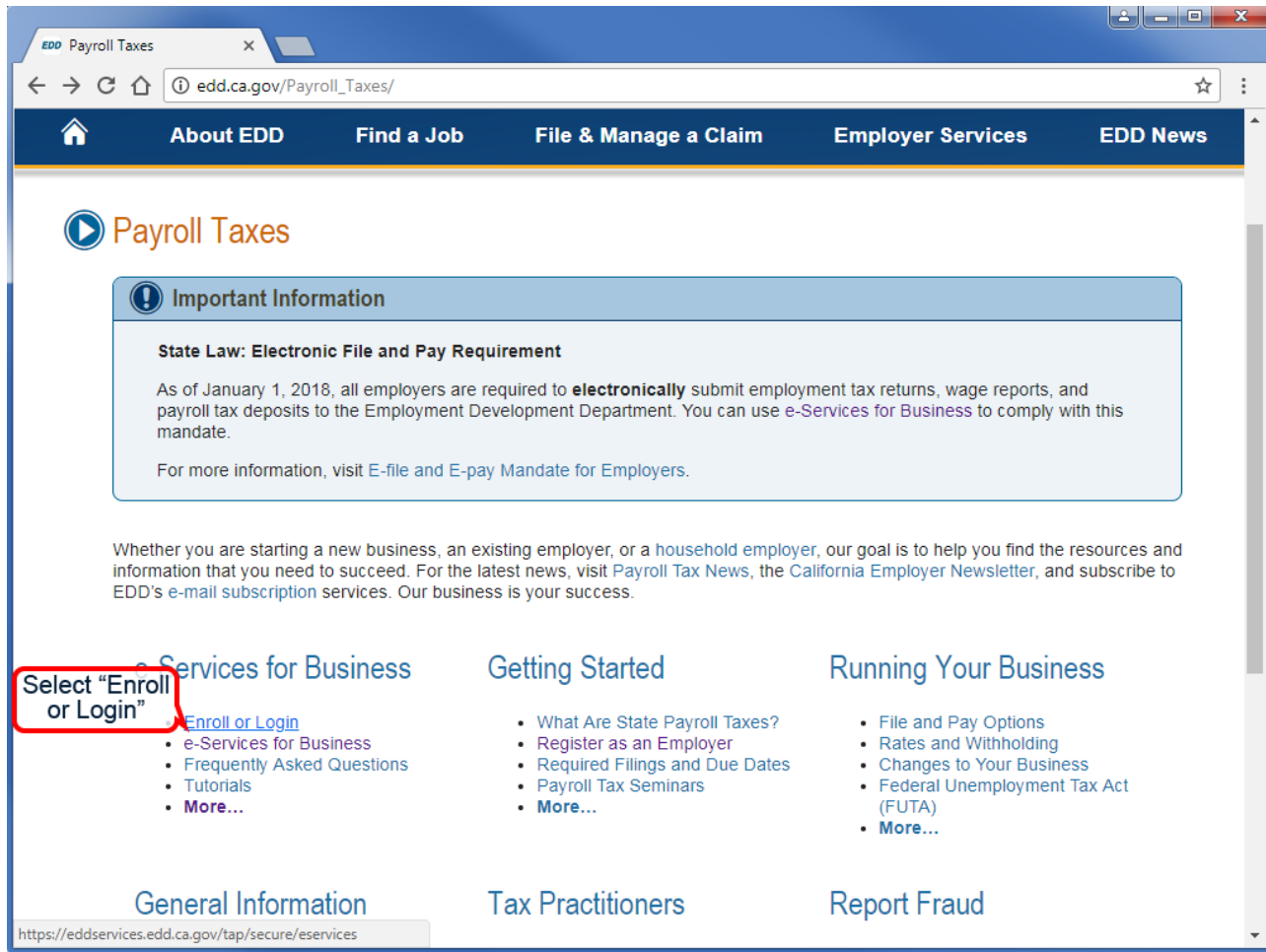
Slide notes

Select "Register as an Employer" under the "Getting Started" column.



Slide notes

This page contains information to help you determine if you need to register for an employer payroll tax account number and what your responsibilities are as an employer. Select "Information Needed to Register with the EDD". Select your type of business for a list of information you will need to begin the registration process.



Slide notes

When you have all of your information available you can start the login process. Select the back button on your browser to go to the “Payroll Taxes” page. Select the “Enroll or Login” link.

EDD Employer Services Online X

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My Profile

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Employer Services Online

Employer Services Online allows you to access e-Services for Business, eWOTC, or SIDES E-Response. If you are a new user, you must first complete a one-time enrollment process.

Login

Username: [Forgot username?](#)

Password: [Forgot password?](#)

Note: Password is case sensitive.

Select "Login"

Login

Enroll

Enroll for a username and password to access Employer Services Online.

Slide notes

Enter your username and password that you obtained previously. Select "Login."

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[e-Services Enrollment](#)

1. Welcome to e-Services for Business

Welcome to e-Services for Business

Select Existing Employer if you are any one of the following:

- An employer who already has an employer payroll tax account number.
- An employer representative/payroll agent.
- An individual/business who is reporting Independent Contractor(s).

Select New Employer if you are:

- An employer and need to register for an employer payroll tax account number.
- Do not select this option if you are an employer representative/payroll agent.

I am a(n)

Select an option
Select an option

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Slide notes

Select "New Employer."

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[e-Services Enrollment](#)

1. Welcome to e-Services for Business

Welcome to e-Services for Business

Select Existing Employer if you are any one of the following:

- An employer who already has an employer payroll tax account number.
- An employer representative/payroll agent.
- An individual/business who is reporting Independent Contractor(s).

Select New Employer if you are:

- An employer and need to register for an employer payroll tax account number.
- Do not select this option if you are an employer representative/payroll agent.

I am a(n)

Select "Next"

[< Previous](#) [Next >](#)

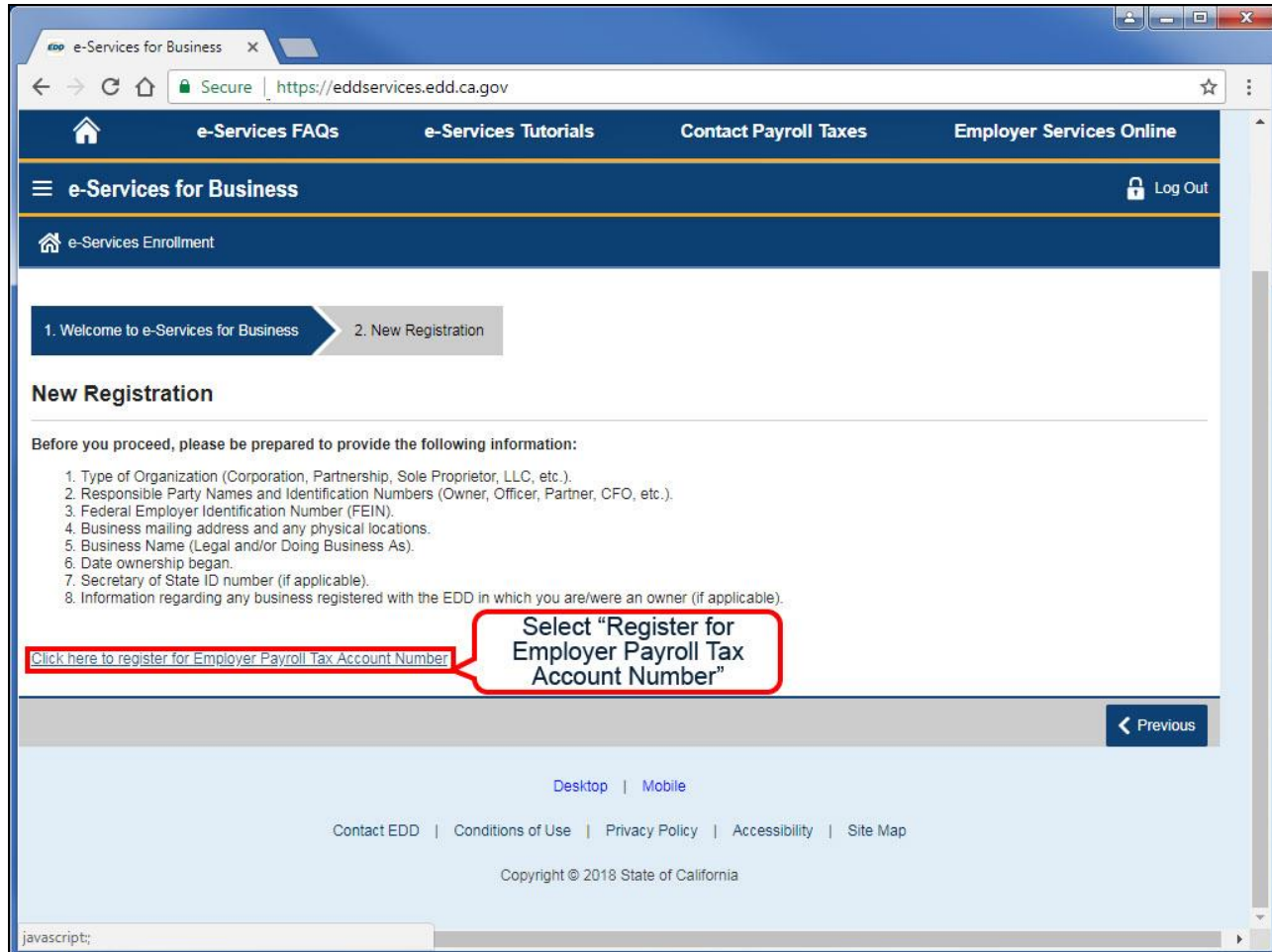
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Slide notes

Select "Next" to continue.



Slide notes

Select "Register for Employer Payroll Tax Account Number."

The screenshot shows the EDD e-Services for Business website. The browser address bar displays <https://eddservices.edd.ca.gov>. The navigation bar includes links for e-Services FAQs, e-Services Tutorials, Contact Payroll Taxes, and Employer Services Online. The main header shows 'e-Services for Business' with a 'Log Out' button. Below the header, there is a 'Register a New Account (DE1)' link. The main content area is titled '1. Reason for Application' and 'Reason for Application'. It contains a paragraph explaining that all employers conducting business in California are subject to the employment tax laws of the California Unemployment Insurance Code (CUIC). Below this, it states: 'Select one of the following reasons for requesting a new employer payroll tax account number'. A dropdown menu is open, showing options: 'Required', 'Required', 'Hired Employees', 'New Business' (highlighted with a red box and a callout that says 'Select "New Business"'), 'Other', and 'Purchased a Business'. The 'Required' label is also shown in red text to the right of the dropdown. At the bottom of the form, there are 'Save Draft' and 'Cancel' buttons, and a 'Next' button with a right arrow. The footer includes links for Desktop, Mobile, Contact EDD, Conditions of Use, Privacy Policy, Accessibility, and Site Map, along with a copyright notice for 2018 State of California.

Slide notes

Select the reason that best describes why you are applying for a new employer payroll tax account number. For this example, we select "New Business."

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e-Services for Business [Log Out](#)

[Register a New Account \(DE1\)](#)

1. Reason for Application

Reason for Application

All employers conducting business in California are subject to the employment tax laws of the California Unemployment Insurance Code (CUIC). Once a business hires an employee, the business is considered an employer and must register with the Employment Development Department (EDD) within 15 days after paying wages in excess of \$100 in a quarter (household employers must register after paying wages in excess of \$750 in a quarter).

Select one of the following reasons for requesting a new employer payroll tax account number

Select a Reason

New Business: Select if this is a new business that has not been previously registered with the EDD.

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Select "Next" to continue.

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e-Services for Business Log Out

Register a New Account (DE1)

1. Reason for Application 2. Employer Type Information

Employer Type Information

Select an Employer Type Required Required

Select an Organization Type Required

Select "Commercial"

Commercial

Dist Hospitals
District Fairs
Fed State Withholding
Fishing Boat
Household
Indian Tribe
Non Profit
Non Profit 501C3
Non Profit School
Pacific Maritime
Public Entities
Public Schools
State Colleges
State Hospitals

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Slide notes

Now you will select the "Employer Type" that best describes your business. Use the drop down menu and select from the available choices. For this example, we select "Commercial."

Slide notes

Now you will select the “Organization Type” that best describes your business. Use the drop down menu and select from the available choices. For this example, we select “Corporation.”

The screenshot shows a web browser window with the URL <https://eddservices.edd.ca.gov>. The page header includes the EDD logo and the text "Employment Development Department". Below the header is a navigation bar with links: "e-Services FAQs", "e-Services Tutorials", "Contact Payroll Taxes", and "Employer Services Online". A secondary navigation bar shows "e-Services for Business" and a "Log Out" button. A "Register a New Account (DE1)" link is also present.

The main content area displays a progress bar with two steps: "1. Reason for Application" and "2. Employer Type Information". The "Employer Type Information" section contains two dropdown menus: "Select an Employer Type" (set to "Commercial") and "Select an Organization Type" (set to "Corporation"). Below these is a definition: "A 'commercial employer' is a business connected with commerce or trade, operating primarily for profit."

At the bottom of the form, there are buttons for "Save Draft", "Cancel", "Previous", and "Next". The "Next" button is highlighted with a red box, and a red callout bubble points to it with the text "Select 'Next'".

Footer links include "Desktop | Mobile", "Contact EDD", "Conditions of Use", "Privacy Policy", "Accessibility", and "Site Map". The copyright notice is "Copyright © 2018 State of California".

Slide notes

Select "Next" to continue.

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Register a New Account (DE1)

1. Reason for Application 2. Employer Type Information 3. Wage Information

Wage Information

Prior Quarter: 10/1/2017 to 12/31/2017
Current Quarter: 1/1/2018 to 3/31/2018

First quarter your wages exceeded \$100

Prior Quarter Current Quarter

Select an option
Select an option

Save Draft Cancel Previous Next

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Slide notes

It is important that you identify which quarter you first paid wages in excess of \$100. For this example, we select "Current Quarter."

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Register a New Account (DE1)

1. Reason for Application 2. Employer Type Information 3. Wage Information

Wage Information

Prior Quarter: 10/1/2017 to 12/31/2017
Current Quarter: 1/1/2018 to 3/31/2018

First quarter your wages exceeded \$100 ☐ Prior Quarter ☒ Current Quarter

Save Draft Cancel

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Select "Next" to continue.

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Register a New Account (DE1)

1. Reason for Application 2. Employer Type Information 3. Wage Information 4. Employee Information

Employee Information Select "Yes"

Do you have employees working in California? Yes No Select an option Select an option

Save Draft Cancel Previous Next

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Slide notes

We need to know if your employees work in California. Select the answer that applies to you. For this example, we select "Yes."

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[Register a New Account \(DE1\)](#)

1. Reason for Application 2. Employer Type Information 3. Wage Information 4. Employee Information

Employee Information

Do you have employees working in California? ☒ Yes ☐ No

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Select "Next" to continue.

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e-Services for Business Log Out

Register a New Account (DE1)

1. Reason for Application 2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information

Responsible Party Information

You indicated that you have 1 responsible party.

- Select "Add Responsible Party" to add another responsible party.
- To remove the selected responsible party, select "Delete Responsible Party."

Incomplete	
Responsible Party	
Select	Required
	Required
	Commercial Owner
	Officer

In a private corporation, any person who is a corporate officer and sole shareholder, or the only shareholder other than his or her spouse, may file a statement electing to be excluded only from State Disability Insurance coverage for contributions and benefits, which includes Paid Family Leave.

After you complete this registration and receive your account number, log into e-Services for Business to access your employment account and submit the Sole Shareholder Exclusion request, or you may complete the *Sole Shareholder/Corporate Officer Exclusion Statement (DE 459)*. It is important to request this exemption during the calendar quarter in which you want the exemption to take effect. A delay in requesting this exemption may cause your exemption to take effect in a later quarter.

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Select the type of responsible party that applies to you. Use the drop down menu and select from the available choices. For this example, we select "Officer."

e-Services for Business x

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Responsible Party Information

You indicated that you have 1 responsible party.

- Select "Add Responsible Party" to add another responsible party.
- To remove the selected responsible party, select "Delete Responsible Party."

J. DOE	
Responsible Party	
Copy row Add Responsible Party	
Select Type of Responsible Party	Officer
Select Title	President
ID Type	SSN XXX-XX-XXXX
First Name / Middle Initial	JANE
Last Name / Suffix	DOE
Date of Birth	
CA Driver License No.	
Copy row Add Responsible Party	
<p>In a private corporation, any person who is a corporate officer and sole shareholder, or the only shareholder other than his or her spouse, may file a statement electing to be excluded only from State Disability Insurance coverage for contributions and benefits, which includes Paid Family Leave.</p> <p>After you complete this registration and receive your account number, log into e-Services for Business to access your employment account and submit the Sole Shareholder Exclusion request, or you may complete the <i>Sole Shareholder/Corporate Officer Exclusion Statement</i> (DE 459). It is important to request this exemption during the calendar quarter in which you want the exemption to take effect. A delay in requesting this exemption may cause your exemption to take effect in a later quarter.</p> <p>Select "Next"</p>	
Save Draft	Cancel
Previous Next	

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Enter the "Responsible Party" information. For this example, we selected "President." If you have additional responsible parties, select "Add Responsible Party" and enter additional information. This page also includes an important message about private corporations and the *Sole Shareholder/Corporate Officer Exclusion Statement* (DE 459). Select "Next" to continue.

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[Register a New Account \(DE1\)](#)

2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information 6. Business Information

Business Information

Date Ownership Began Operating XX-Jan-XXXX

Previously Been a Principal Owner Registered with EDD? ☒ Yes ☐ No Select an option Select an option

Select "No"

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Enter the “Date Ownership Began Operating” and answer “Yes” or “No” to the question, “Previously Been a Principal Owner Registered with EDD?” For this example, we select “No.”

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[Register a New Account \(DE1\)](#)

2. Employer Type Information 3. Wage Information 4. Employee Information 5. Responsible Party Information 6. Business Information

Business Information

Date Ownership Began Operating

Previously Been a Principal Owner Registered with EDD? ☐ Yes ☒ No

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Select "Next" to continue.

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≡ e-Services for Business Log Out

Register a New Account (DE1)

1. Information 2. Wage Information 3. Wage Information 4. Employee Information 5. Responsible Party Information 6. Business Information 7. Industry Information

Industry Information

Select Industry Activity: Other

Describe Product/Service: Testing

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Slide notes

Select the “Industry Activity” that best fits your company and describe your product or service in detail. For this example, we select “Other” and typed in “Testing” for the description. Select “Next” to continue.

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Log Out

Register a New Account (DE1)

4. Employee Information > 5. Responsible Party Information > 6. Business Information > 7. Industry Information > 8. Business Information

Business Information

Legal Name of Organization:

DBA Name:

Is your business registered with the California Secretary of State (SOS)?

Are you registered with California SOS? ☒ Yes ☐ No

SOS ID No.

I have a Federal Tax ID No. ☒ Yes ☐ No

Federal Tax ID No. (FEIN) Required

Save Draft Cancel [< Previous](#) [Next >](#)

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If applicable, enter the DBA name of your company. If you do not have a DBA, leave this field blank. Also, enter the legal name of your company exactly as it appears on your organizing documents. These names may be used on communications sent from the EDD to you. It is very important that the EDD establishes your employer payroll tax account with the correct legal name. Do not omit any words or use any abbreviations. If your business is registered with the California Secretary of State (SOS), select “Yes” and enter the ID number. If you have a Federal Tax ID number, select “Yes” and enter it. Select “Next” to continue.

e-Services for Business

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Log Out

Register a New Account (DE1)

5. Responsible Party Information 6. Business Information 7. Industry Information 8. Business Information 9. Location Address Information

Location Address Information

Select Country: USA

Street: 123 ANY ST

Street 2: Ex: PMB 24

Select Unit Type: Ex: Suite

Unit: Ex: 227

City: SACRAMENTO

Select State: CALIFORNIA

Zip Code: 95814

Is your mailing address the same as your location address? ☒ Yes ☐ No

Select an option

Select an option

Save Draft Cancel Previous Next

Desktop | Mobile

Slide notes

Now we are going to move on to your business “Location Address.” If your mailing address is different from your location address, select “No” for the mailing address question. A new section will appear to enter your mailing address. For this example, we select “Yes.”

The screenshot shows a web browser window with the URL <https://eddservices.edd.ca.gov>. The page is titled "e-Services for Business" and includes a "Log Out" link. A progress bar at the top indicates the current step is "9. Location Address Information", with previous steps being "5. Responsible Party Information", "6. Business Information", "7. Industry Information", and "8. Business Information".

The "Location Address Information" section contains the following fields:

- Select Country: USA (dropdown menu)
- Street: 123 ANY ST (text input)
- Street 2: (text input) Ex: PMB 24
- Select Unit Type: (dropdown menu) Ex: Suite
- Unit: (text input) Ex: 227
- City: SACRAMENTO (text input)
- Select State: CALIFORNIA (dropdown menu)
- Zip Code: 95814 (text input)

Below the address fields, there is a question: "Is your mailing address the same as your location address?". It has two radio button options: "Yes" (selected) and "No". To the right of the "No" option, there are two red text prompts: "Select an option" and "Select an option".

At the bottom of the form, there are three buttons: "Save Draft", "Cancel", and "Next >". The "Next >" button is highlighted with a red box and a callout that says "Select 'Next'".

At the very bottom of the page, there are links for "Desktop" and "Mobile".

Slide notes

Select "Next" to continue.

The screenshot shows a web browser window with the URL <https://eddservices.edd.ca.gov>. The page is titled "e-Services for Business" and includes a navigation bar with links for "e-Services FAQs", "e-Services Tutorials", "Contact Payroll Taxes", and "Employer Services Online". A "Log Out" link is also present. Below the navigation bar, there is a section for "Business Contact Information" with a progress indicator showing steps 6 through 10. The "Business Contact Information" section contains the following fields: "Phone Number" (with a placeholder "X-XXX-XXX-XXXX"), "Extension", "Fax Number", "Business E-mail Address" (with the value "E-SERVICES4U@EDD.CA.GOV"), and a checkbox "I want to allow e-mail contact" with "Yes" and "No" options. The "Yes" option is selected. At the bottom of the form, there are buttons for "Save Draft", "Cancel", "Previous", and "Next". A red box highlights the "Next" button with the text "Select 'Next'".

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e-Services for Business Log Out

Register a New Account (DE1)

6. Business Information 7. Industry Information 8. Business Information 9. Location Address Information 10. Business Contact Information

Business Contact Information

Phone Number X-XXX-XXX-XXXX

Extension

Fax Number

Business E-mail Address E-SERVICES4U@EDD.CA.GOV

I want to allow e-mail contact ☒ Yes ☐ No

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Now you will enter your "Business Contact" information. You can also select to be contacted by the EDD, using email, if needed. For this example, we select "Yes" and enter an email. Select "Next" to continue.

e-Services for Business

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8. Business Information > 9. Location Address Information > 10. Business Contact Information > 11. Taxpayer Representative Contact Information

Taxpayer Representative Contact Information

Enter the name, phone number, and e-mail address of the person authorized to provide the EDD with information needed to maintain your employer account. If the contact person is an outside accountant, agent, or tax representative, also complete and submit a *Power of Attorney Declaration* (DE 48).

First Name

Middle Initial

Last Name

Suffix

Phone Number

Extension

Fax Number

E-mail Address

I want to add representative's address: ☐ Yes ☒ No

Select "Next"

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You may add the “Taxpayer Representative Contact” information to your account. If you choose this option, enter the name, phone number, and email address of the person authorized to provide the EDD with information needed to maintain your employer payroll tax account. If the contact person is an outside accountant, agent, or tax representative complete and submit a *Power of Attorney Declaration* (DE 48).

If the address of your representative is different from your business address and you want to provide it to the EDD, select “Yes” to the statement “I want to add representative’s address.” If you do not wish to provide the address, select “No.” Select “Next” to continue.

The screenshot shows a web browser window with the URL <https://eddservices.edd.ca.gov>. The page is titled "Employment Development Department" and features a navigation bar with links to "e-Services FAQs", "e-Services Tutorials", "Contact Payroll Taxes", and "Employer Services Online". Below the navigation bar, there is a section for "e-Services for Business" with a "Log Out" link and a "Register a New Account (DE1)" link. A progress bar indicates the current step is "12. Payroll Agent Information", with previous steps being "9. Location Address Information", "10. Business Contact Information", and "11. Taxpayer Representative Contact Information". The "Payroll Agent Information" section contains two questions with "Yes" and "No" buttons: "Are you an authorized Payroll Agent?" and "Does this business use professional assistance (bookkeeping, accounting, etc.) for payroll reporting?". A red box highlights the "Next" button with the text "Select 'Next'". At the bottom of the form, there are "Save Draft" and "Cancel" buttons, and a "Previous" button. The footer includes links for "Desktop" and "Mobile", and a copyright notice for 2018 State of California.

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Employment Development Department

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[Register a New Account \(DE1\)](#)

9. Location Address Information 10. Business Contact Information 11. Taxpayer Representative Contact Information 12. Payroll Agent Information

Payroll Agent Information

Are you an authorized Payroll Agent?

Does this business use professional assistance (bookkeeping, accounting, etc.) for payroll reporting?

[Save Draft](#) [Cancel](#) [Previous](#) [Next](#)

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Slide notes

Now you will answer questions about the use of a payroll reporting agent. If you are an authorized payroll agent and use professional assistance with payroll reporting, answer these questions, "Yes." For this example, we select "No" to both questions. Select "Next" to continue.

EDD e-Services for Business

Secure | <https://eddservices.edd.ca.gov>

Business Information > 10. Business Contact Information > 11. Taxpayer Representative Contact Information > 12. Payroll Agent Information > 13. Declaration

Declaration

Register for Employer Payroll Tax Account Number

I certify under penalty of perjury that the information provided is true, correct, and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of this business.

First Name

Middle Initial

Last Name

Suffix

Title

Phone Number Required

Extension

[Save Draft](#) [Cancel](#) [Previous](#) [Submit](#)

[Desktop](#) | [Mobile](#)

[Contact EDD](#) | [Conditions of Use](#) | [Privacy Policy](#) | [Accessibility](#) | [Site Map](#)

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Slide notes

Finally you will complete the “Declaration Page.” The declaration page is very important. This is where you certify under penalty of perjury that the information provided is true, correct, complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. You further certify that you have the authority to sign on behalf of this business.

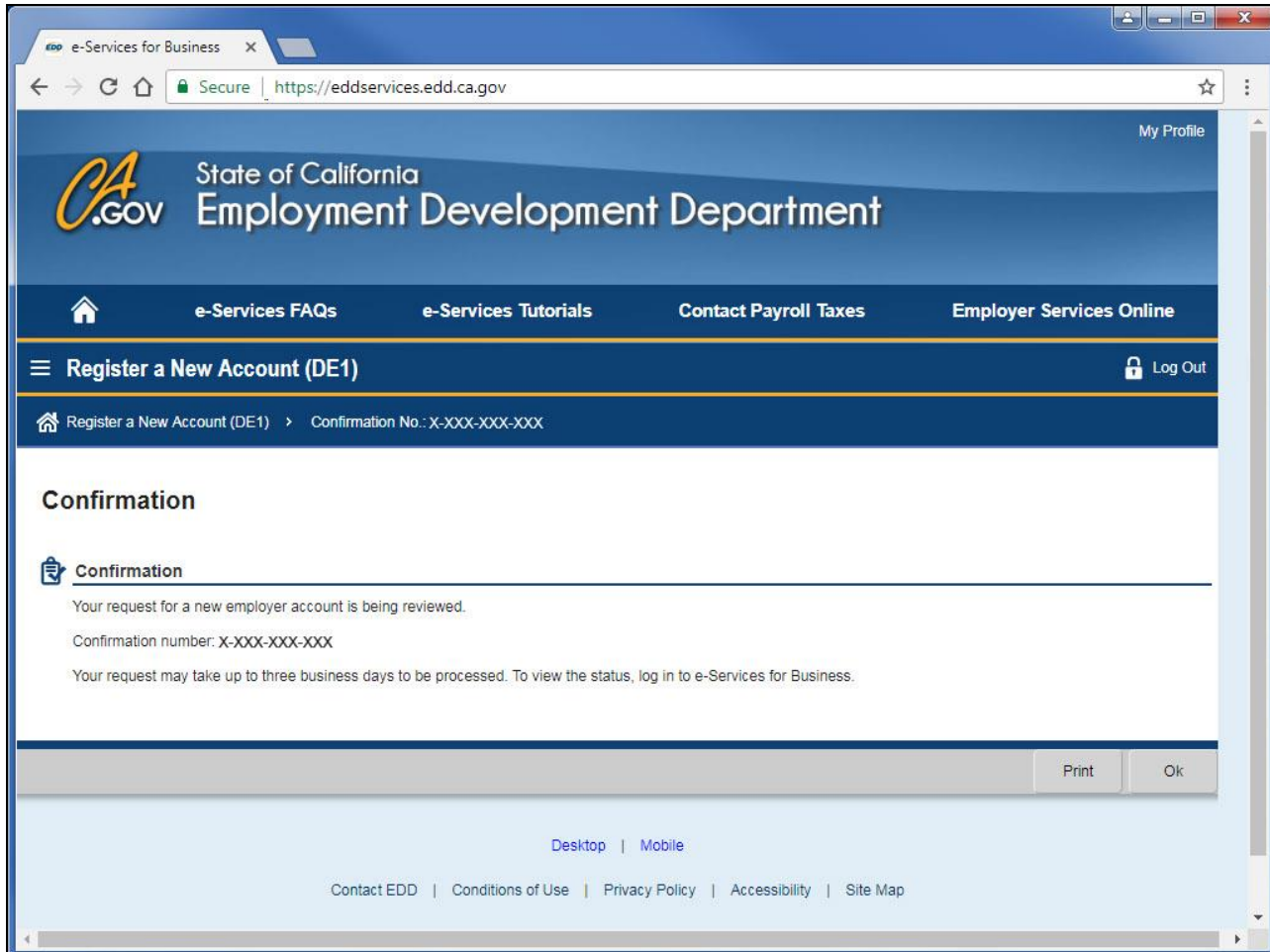
The “Submit” button is now available at the bottom of the page. You may review all the information you entered using the “Previous” and “Next” buttons.

Now that all the questions have been completed, we are ready to select “Submit.”

The screenshot shows a web browser window with the address bar displaying "Secure | https://eddservices.edd.ca.gov". The page title is "e-Services for Business". The navigation bar includes links for "Business Information", "10. Business Contact Information", "11. Taxpayer Representative Contact Information", "12. Payroll Agent Information", and "13. Declaration". The main heading is "Declaration". Below it, the section is titled "Register for Employer Payroll Tax Account Number". A certification statement reads: "I certify under penalty of perjury that the information provided is true, correct, and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of this business." The form fields are: First Name (JANE), Middle Initial (empty), Last Name (DOE), Suffix (empty), Title (PRESIDENT), Phone Number (X-XXX-XXX-XXXX), and Extension (empty). A modal dialog box is open in the center with the text "Are you sure you want to submit this request?". It has three buttons: "Select 'Ok'" (highlighted with a red box and a speech bubble), "Ok", and "Cancel". At the bottom of the form, there are buttons for "Save Draft", "Cancel", "Previous", and "Submit". The footer includes links for "Desktop" and "Mobile", a list of links: "Contact EDD", "Conditions of Use", "Privacy Policy", "Accessibility", and "Site Map", and the copyright notice "Copyright © 2018 State of California".

Slide notes

Are you sure you want to submit this request? Select "Ok" to continue.



Slide notes

Here is your confirmation number for the new employer payroll tax account number you requested. You can print a copy for your records.

Once your request has been processed, you will receive an email to the email address you used to enroll in e-Services for Business. Most requests are processed within a few minutes, but may take up to three business days.



Other Resources
www.edd.ca.gov

Taxpayer Assistance Center
1-888-745-3886

Slide notes

Thank you for taking the time to watch this tutorial on registering for an employer payroll tax account number.

Be sure to view our other tutorials demonstrating how to file bulk returns, make bulk payments, and the many other actions available in e-Services for Business.

Other resources are available at www.edd.ca.gov or by calling the Taxpayer Assistance Center at 1-888-745-3886.